

EXHIBIT C

**APOLLO GROUP, INC.**

UNIVERSITY OF PHOENIX
INSTITUTE FOR PROFESSIONAL DEVELOPMENT
COLLEGE FOR FINANCIAL PLANNING
WESTERN INTERNATIONAL UNIVERSITY

July 19, 2007

Chad McKinney
6266 Madeline St. #61
San Diego, CA 92115

Dear Mr. McKinney,

Thank you for bringing your workplace concerns to our attention. The Apollo Group, Inc. is committed to ensuring employees are treated fairly. Please be advised that the Apollo Group, Inc. has reviewed your concerns and we find no evidence to support any findings of the San Diego Enrollment Department violating Company policies or procedures as outlined by your allegations. In the event that you have any questions or concerns relating to this situation, please feel free to contact me at (480) 557-1086.

Sincerely,

April Alcorn
Employee Relations Consultant
Apollo Group, Inc.